CLAIMS:

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- 1. A process for manufacturing a polyurethane including the steps of:
 - a) mixing a difunctional alcohol with a difunctional isocyanate to form a first mixture;
 - b) heating the first mixture;
 - c) adding a chain extender to the heated first mixture to form a second mixture, said chain extender containing reactive hydrogen groups; and
 - d) neutralizing the second mixture by a neutralizer to form the polyurethane.
- The process of claim 1, wherein the first mixture is heated at a temperature of about 80 degree Celsius to about 100 degree Celsius in step b).
 - 3. The process of Claim 2, wherein the first mixture is heated is heated for about two to about five hours.
 - 4. The process of Claim 1, wherein the diffunctional isocyanate is selected from the group consisting of aliphatic diisocyanates, aromatic diisocyanates, alicyclic diisocyanates, and their mixture thereof.
- 5. The process of Claim 4, wherein said aliphatic diisocyanates is selected form the group consisting of isophorone diisocyanate, 4,4-dicyclohexylmethane diisocyanate, 1,6-hexamethylene diisocyanate and tetramethylxylylene diisocyanate.
- 6. The process of Claim 4, wherein said aromatic diisocyanates is selected form the group consisting of diphenylemethane-4,4-diisocyanate, tolulene diisocyanate and 1,6-hexamethylene diisocyanate.
 - 7. The process of Claim 1, wherein the difunctional alcohol is selected from the group consisting of polyether diol, polyester diol, polycarbonate, polycaprolactone, and their mixture thereof.
 - 8. The process of Claim 7, wherein the difunctional alcohol is selected from the group consisting of polypropylene glycol, 1,4-butane glycol adipate, polytetramethylene glycol, polyethylene glycol, bisphenol-A+propylene oxide, and their mixture thereof.

- 9. The process of Claim 1, wherein said chain extender is selected from 1,4-butanediol, 1,3-propanediol, 1,2-ethanediol, 4,4'-dihydroxy biphenyl, 2,2-dimethylolpropanic acid, and their mixture thereof.
- 10. The process of Claim 1, wherein the molar ratio between the diffunctional isocyanate and the diffunctional alcohol is from about 1:1.5 to about 1:5.0.
- 11. The process of Claim 1, wherein the neutralizer is selected from the group consisting of water-soluble tertiary amines, alkali metal hydrides, and their mixtures thereof.
 - 12. The process of Claim 12, wherein and the molar ratio of the reactive hydrogen groups to the neutralizer is from about 1:0.5 to about 1:1.2
- 15 13. The process of Claim 1 being performed without using a solvent.
 - 14. The process of Claim 1 being performed in the presence of not more than 30 weight percent of a water-miscible solvent having no reactive hydrogen.
- 20 15. The process of Claim 14 further including the steps of:
 - e) dispersing the polyurethane in water;
 - f) removing the water-miscible solvent.
- 16. The process as claimed in claim 15, wherein the amount of water is about 5% to about 50 weight percent with respect to the overall solid content.
 - 17. The process as claimed in claim 15, wherein the temperature of the water is about 5 degree Celsius to about 80 degree Celsius.
- 30 18. Polyurethane manufactured by the process of any one of Claims 1 to 17.
 - 19. Polyurethane of Claim 18 having a tensile modulus varying with temperature, and a glass transition or melting temperature, wherein the ratio of the tensile modulus at temperatures 10°C higher than the glass transition or melting temperature, to the

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tensile modulus at temperatures 10°C lower than the glass transition or melting temperature, is about 50 to 400.

- Polyurethane of Claim 19, wherein the glass transition or melting temperature is in the range of about -30°C to about 80°C.
 - 21. Polyurethane having a tensile modulus varying with temperature, and a glass transition or melting temperature, wherein the ratio of the tensile modulus at temperatures 10°C higher than the glass transition or melting temperature, to the tensile modulus at temperatures 10°C lower than the glass transition or melting temperature, is about 50 to 400.
 - Polyurethane of Claim 21, wherein the glass transition or melting temperature is in the range of about -30°C to about 80°C.

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